

# Annex C

## Issues for decision by HM Revenue and Customs

1. whether a person is or was an earner, and if so what category<sup>1</sup>
2. whether a person is liable to pay contributions, and if so the amount<sup>2</sup>
3. whether a person was entitled to pay contributions that he was not liable to pay, and if so the amount<sup>3</sup>
4. whether contributions of a particular class have been paid in respect of a period<sup>4</sup>
5. any issues about Statutory Paternity Pay, Statutory Adoption Pay, SSP or SMP, including entitlement<sup>5</sup>
6. liability of directors for company's contributions<sup>6</sup>
7. whether
  - 7.1 a person is or was an employee or an employer
  - 7.2 an employer is or was entitled to make deductions from contributions, and if so the amount
  - 7.3 a payment should be made to an employer, and if so the amount
  - 7.4 two or more employers are treated as onefor the purposes of employment of the long-term unemployed<sup>7</sup>
8. whether to give or withdraw approval to a transfer of liability to contributions<sup>8</sup>
9. whether a person is liable to a penalty, and if so what the penalty should be<sup>9</sup>
10. any other contributions issues other than the exceptions below<sup>10</sup>

*1 SSC (ToF) Act 99, s 8(1)(a); SS CB Act 92 Pts I-V; 2 SSC (ToF) Act 99, s 8(1)(c); 3 s 8(1)(d); 4 s 8(1)(e); 5 s 8(1)(f) & (g); 6 s 8(1)(h); SS A Act 92, s 121C; 7 SSC (ToF) Act 99, s 8(1)(i); JS Act 95, s 27; 8 SSC (ToF) Act 99, s 8(1)(ia); SS CB Act, Sch 1 para 3B(1)(b); 9 SSC (ToF) Act 99, s 8(1)(k)&(l); SS CB Act 92, Sch 1 para 7A(2) and 7B(2)(h); 10 SSC (ToF) Act 99, s 8(1)(m);*

### Exceptions to paragraphs 2 and 10

Any decision about Class 4 contributions except

1. whether a person is excepted from or deferred from liability to pay Class 4 contributions<sup>1</sup>.
2. incidental issues relating to calculation of profits and recovery of Class 4 contributions<sup>2</sup>.

*1 SSC (ToF) Act 99, s 8(2)(a); SS CB Act 92, s 17(1); 2 SSC (ToF) Act 99, s 8(2)(b); SS CB Act 92, s 17(3)&(4) and 18*